Scott. II-27—45,0

Education (1928) Departm

M6 SERIES.

G.O. No. 2313

DATED 1-12-1928

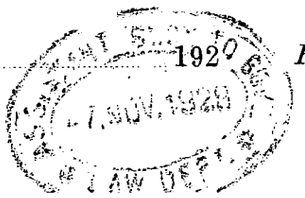
[Despatch Abstract.]

TAX — Education — Salut
Board, Kollegal — Levy
a surcharge on house
in Kollegal Union —

Sanctioned

C. F. 30—10,000—24-5-28.

Local Fund **DEPARTMENT**

Received ..... 192  *Registered* C.E.4773A 192 8

7/11/28

Subject.

Kollegal Taluk Board -- Levy of Education Tax - within the Kollegal Union area - sanction requested.

ENCLOSURES.
No. Two
Spare copies

R.O.C.No. 289-1/Sup. of 1928.
K.T.B.

Station Kollegal., *Dated the* 20th October 192 8.

From (Name) M.R.Ry. G. P. Mallappa Avl.,

(Designation) President, Taluk Board,

KOLLEGAL.

To The Secretary to the Government of Madras,

Law (Education) Department.

Through

MADRAS.

Sir, The President,
District Board, Coimbatore.

With reference to G.O.No.1562 Law(Education) dated the 17th August 1926, the Kollegal Taluk Board in its Resolution No.102 dated the 25th October 1926(copy enclosed, resolved to levy Education cess at 12½% of the taxation leviable under house tax within the area of the Kollegal Union Board from 1st April 1927.

2 It was considered that the sanction accorded by the Government in G.O.No.813 Mis. Law (Education)dated the 10th May 26 for the levy of Education tax at 3 pies in the rupee of annual rent value of all occupied lands was sufficient. The Examiner of Local Fund Accounts, Madras.in his ~~his~~ audit report for 1927-28 has objected that separate

sanction of Government may be obtained for the levy of Education cess at 12½% of the taxation leviable under house-tax in the Kollegal Union area. An extract from the audit report is also enclosed for perusal.

I request that the Government may be pleased to accord sanction for the levy of education cess from - 1st April 1927.

I have the honour to be,

S i r,

Your most obedient servant,

24/10/28

President, Taluk Board.

K.N.R/21-10-28.

21-10-28

Coimbatore Dt.Board's Office,

Endt.R.O.C.No.3694/D.B. of 28,
dated 31-10-1928.

DESPATCHED
OCT 27 1928
K. T. D.

Submitted to the Secretary to Government,

Law, Education Department, Madras.

2-11-28

President, Dt.Board.

To

The Secretary to Government,
Law, Education Department,
Madras.

DESPATCHED
6-NOV.1928

SR 1.11.28.

Proceedings of the Kollegal Taluk Board at its meeting held on ~~25~~ Monday the 25th October 1926 at 2 p.m.,

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P r e s e n t.

1. M.R.Ry. A.B. Chennaveera Chettiar Avl.,President.
2 ,, Siddalingappa Avl.,
3 ,, C.M. Sivappa Avl.,
4 ,, B. Chinnagopa Chettiar Avl.,
5 ,, M. Kempai Gowdar Avl.,
6 ,, Kalappa Gounder Avl.
7 ,, R. Nanjappa Avl.,
8 ,, Basuvaraja Urs Avl.,
9 ,, N. Mathayya Avl.,
10 ,, A. Venkatasubba Chettiar Avl.,
11 ,, C.K. Nagaiah Avl.,
12 ,, Veeratha Devaru Avl.,
13 ,, S. Subbaramanya Ayyar Avl.,
14 ,, Basappa Avl.,
15 Yejaman Abdulla Sahib Bahadur

Fifteen Members present including the President.

R e a d:-G.O.No.1562 dated the 17th August 26. regarding levy of education tax on house tax within the Union limits.

Also Resolution No.120 dated 19-9-25 levying education tax at 3 ~~pkk~~ pies per rupee on land cess collected in rural areas.

Also Collector's order D.Dis.No.6025/26-B-3 dated the 29-7-26 informing that the tax may be collected from fasli 1336 i.e. 1st July 1926.

Also President's note dated 29-9-26 to place the subject before the Board to fix the year and the rate at which the tax is to be collected.

Resolution No.102 dated 25-10-26

The Board resolves to levy education tax at 12½% of the taxation leviable under house tax in Kollegal Union with effect from 1-4-27.

(sd) A.B.Chennaveera Chettiar
President.

(True Extract)

President, Taluk Board, Kollegal.

K.N.R/21-10-28

21-10-28

DESPATCHED
OCT 27 1928
K. T. B.

Extract ~~from~~ of Audit Report on the audit of the Elementary Education Fund Accounts of the Kollegal Taluk Board of the Coimbatore District for the year ending 31st March, 1928 by Mr.B.Siva-Sanker Rau.,B.A.,Examiner of Local Fund Accounts,Madras.

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5. Sanction of Government wanting for the levy of Education Tax.

In G.O.No.813 Mis.,Law (Education) dated the 10th May 26 sanction was accorded to the proposal of the Taluk Board contained in its resolution No.120, dated the 19th September 1925, to levy education tax with effect from 1-7-1926 at 3 pies in the rupee of annual rent value of all occupied lands. The Taluk Board further resolved in its resolution No.102, dated 25-10-1926 to levy education tax at 12½% on the house tax leviable within the Kollegal Union limits and the tax was collected from 1-4-1927. The sanction of Government to this additional taxation was not obtained as required by section 34 of the Madras Elementary Education Act of 1920.

x x x

(Sd) B. Sivasankara Rao

Examiner of Local Fund Accounts,

True Extract)

14/10/28

President, Taluk Board, Kollegal.

K.N.R/21-10-28

21-10-28

Edn Dept.

[CRO 4773-A] From the PTB, Kollegal, Roc No. 289-1 Sup/28, dt 20.10.28

Tax

Education - Taluk Board, Kollegal ~~Levy as a surcharge~~ Levy as a surcharge on house tax in Kollegal Union - Sanctioned.

Order
Mis.

No 2313
1/12/28

Under section 34 of the Madras Elementary Edn. Act, 1920, the Govt. sanction the proposal of the Taluk Board, Kollegal, to levy an education tax as a surcharge on house tax in the area of the Union Board, Kollegal, under the jurisdiction of the taluk board. This sanction ~~will be effective from 1st April 1929 and~~ will be subject to the conditions laid down in G.O. No. 813 — Law (Jus), dt 10.5.26.

13.11.28

14/11

14/11

To the PTB, Kollegal
" PDEB, Coimbatore
" PDEC, "
" DPI
" Govt. Pr. Accts.
" Collector of Coimbatore.
" L Sep. dept
" Addl. Inspr. Inspectress
" Board of Revenue (Survey)

Note

Order 3/11

The levy of education tax can have effect only after ~~the proposal~~ it is sanctioned by Govt. From the auditor's objection on page 6 cf, it is observed that the taluk board has been levying the tax as a surcharge on house tax from 1-4-27. Strictly speaking the board will have to refund the tax collected till now, but it may be difficult for the board to refund the amount already collected and also the equivalent Govt contribution which has been paid. It may be left to the taluk board to do as it thinks fit. The proposal to levy the tax may be ~~disp~~ sanctioned and nothing need be mentioned in the order about the tax already collected.

The board has been paid the equivalent Govt contribution in respect of the education tax collected in 1927-28

2. The draft may be sent to the L.S.G. and Finance Depts for acceptance.

14/11

14/11 jm

14/11

14/11

14-11-28

14-11

14-11

Form

4773A-28-1

14-11-28

RSP

16 NOV 1928
LOCAL SELF GOVT DEPARTMENT

L.Sly.dep

Draft may be accepted in this dept and the file framed in Fin no Rev-S, will continue to put up usual cautions to the Govt

16/11/28

(Thro Fin)
D-16-11-28

L.S. no 46120-1-B1
19-11-28

Fin no 7988/618,

Finance (Exp.)

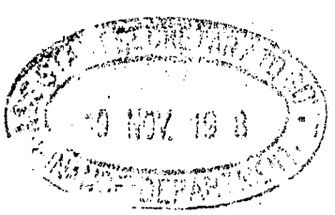
Submitted that the draft order may be accepted.

22-11-28.

Law (Secy) no

22.11.28.

22.11.28



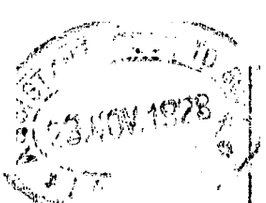
Fin Cl 36979 Expl.
19-11-28.

Fin no. 36979 Expl.
23-11-28.

For approval
20/11

Fin
20.11

M. 30.11.28



L.E. 5097/A
29.11.28